

## Student Interests to Follow the Accounting Profession Education Program at Udayana University

I Gusti Ayu Made Asri Dwija Putri, PhD, SE.,M.Si.,Ak.,CA.,CMA  
 Ayu Aryista Dewi, SE.,M.Acc  
 Ni Made Dewi Sukmawati  
 Udayana University, Indonesia  
 (igustiayumadeasri@unud.ac.id, ayu\_aryista@unud.ac.id)

**Abstract - The purpose of this study was to determine the factors that influence the Udayana University students' interest in participating in Accounting Professional Education (PPAk). The population of this study was all accounting students at the Faculty of Economics and Business, Udayana University for Academic year 2015/2016. The sampling technique of this study was the Slovin formula. Therefore, the samples of this study were 67 students. Data of this study was collected using questionnaires and it was analyzed by multiple linear regression analysis. The results of this study indicated that economic motivation, career motivation, education costs, and parental support have positive influence on the students' interest in participating the Accounting Professional education (PPAk). While the degree motivation does not affect the students' interest in taking part in Accounting Professional Education (PPAk).**

**Keywords - interest, economic motivation, degree motivation, career motivation, parental support**

### I. INTRODUCTION

Accounting Professional Education (PPAk) is additional education in tertiary education after an undergraduate program in Economics in an accounting study program based on the Decree of the Minister of National Education of the Republic of Indonesia Number 179 / U / 2001 dated November 21, 2001 concerning the Organization of Accounting Professional Education. PPAk is held in tertiary institutions in accordance with the requirements, procedures and curriculum regulated by the Indonesian Institute of Accountants (IAI). Graduates of accounting profession education have the right to hold the title of accountant profession (abbreviated as Ak.).

Udayana University is one of the universities in Bali that has a PPAk program at the Faculty of Economics and Business, Udayana University, which aims to prepare superior, independent, and cultured professional accountants in the Southeast Asia region in 2020, with an operating permit issued by the Directorate General of Higher Education No.3827/D/T/2003, dated November 20, 2003. The PPAk Faculty of Economics and Business, Udayana University operates from April 1, 2004 to the present (Dewi and Budiasih, 2017).

Law No. 5 of 2011 concerning Public Accountants in which the government provides conditions regarding the licensing of foreign accountants for a career in Indonesia. With the issuance of these regulations in addition to protecting domestic accountants from the possibility of many foreign accountants entering, it is also to increase the professionalism of accountants so that they are able to compete globally to face the Asean Economic Community (AEC). Therefore, the need for appropriate accounting education for students majoring in accounting who want to get certified as an accountant in the territory of Indonesia. Certification is needed as one of the selling points of the accountant personally to prospective clients, where the economic motivation that will be obtained by an accountant in carrying out his work. Strong economic motivation to compete in the ASEAN open market era, made some accounting majors students who wanted to seriously pursue the field of accountants in Indonesia, undergoing PPAk

namely Accounting Professional Education

Based on the terms and criteria set out in the laws and regulations, prospective PPAk participants must take at least a diploma education in accounting. Diploma in accounting can generally occur if there is support from the parents in the study of higher education. In addition to the support of parents, the student has the motivation for an accounting degree that will be achieved after carrying out an accounting diploma education or after completing the PPAk study program.

Based on the background above, which shows that accounting professional education (PPAk) is very important in the career path of students who want to be involved in the world of work, especially in accountant positions, then found data on the decline in student interest in continuing PPAk studies, as well as the results of previous research which is not consistent, so this research was conducted to find *Factors that Influence Interest in Taking Accounting Professional Education (PPAk) at Udayana University Students*.

Previous research conducted by Dyastari and Yandnyana (2014) shows that economic motivation has a positive effect on students' interest in participating in PPAk. Similar results were also found by Aryani and Erawati (2016), who stated that economic motivation had a positive effect on the interest of accounting students following the Accounting Professional Education. Based on the discussion, it can be concluded that students consider that PPAk as someone's legitimacy to hold an accountant's degree which is the initial door to start a career with the opportunity to earn a bigger income. Similar research conducted by Berlinasari and Erawati (2017), Permana and Suartana (2018), as well as Triarisanti and Pupun (2019) also stated that economic motivation had a positive effect on students' interest in accounting Professional Education. This shows that the higher the economic motivation a person has, the interest will arise from students taking part in the Accounting Professional Education. This is due to students being encouraged to seek financial or economic rewards because of the rewards in the form of material. Based on the results of research and theory, the following hypothesis can be formulated:

**H<sub>1</sub>:** *Economic motivation has a positive effect on interest in participating in PPAk at Udayana University Students.*

Degree motivation is an encouragement from within oneself to get an official title that gets recognition from the state and society in order to become more professional. This can be an incentive to attend accounting profession education. According to the results of Kurniawan's research (2014) degree motivation significantly influences interest in attending the accounting profession education. This can be due to the encouragement from within students to get an accountant degree will have more competence than graduates of undergraduate accounting so that they can become more professional which can affect a better career in accounting.

Research by Lisnasari Fitriany (2014), Gamboa et al. (2013), and Azubuike and Oko (2016) found the results that degree motivation influenced students' interest in attending education. This shows that the higher the motivation of a student's degree, the interest in the student will arise to attend the Accounting Professional Education. This is due to students being compelled to get an official accountant profession degree which can increase confidence for the student. Based on the results of research and theory, the following hypotheses can be formulated:

**H<sub>2</sub>:** *Degree motivation has a positive effect on interest in taking PPAk on Udayana University Students.*

According to Gibson et al. (2015) career is a series of attitudes and behaviors related to work experience and activities over the span of a person's life and a series of ongoing work activities. Career motivation is an impetus that arises in a person to improve his personal abilities in order to achieve a position, position, or career better than before (Febryanti and Suardana, 2018). According to the results of Permana and Suartana's research (2018), career motivation has a positive effect on students' interest in taking PPAk, meaning that the stronger the motivation of students in improving their personal abilities in obtaining a good career, the interest of students in taking PPAk will also increase.

Research by Aryani and Erawati (2016) states that career motivation has a positive effect on student interest in participating in PPAk. This shows that the higher the career motivation of a person, the interest will arise from students taking part in the Accounting Professional Education. The majority of students see PPAk as an educational tool to improve their careers. The results of the research of Dewi and Sari (2018) also found that career motivation had a positive effect on students' interest in joining PPAk. Based on the explanation above, it can be concluded that the stronger the influence of career motivation, the stronger the role of career motivation in influencing the interest of accounting students in accounting education.

Research by Yuskar (2016) and Berlinasari and Erawati (2017) found the results that career motivation had a positive effect on the interest of accounting students following the Accounting Professional Education. This shows that the stronger the motivation, the higher the interest of accounting students following the Accounting Professional Education. The majority of accounting students see PPAk as an educational tool to improve their careers. This is supported by the theory put forward by Abraham Maslow at one point of the 5 hierarchies that have been disclosed, namely the need for rewards (Esteem needs), namely the need for rewards for achievements that have been achieved, the need for respect and recognition of the abilities and expertise possessed, and the need for status and

position. Based on the results of research and theory, the following hypotheses can be formulated:

**H<sub>3</sub>:** *Career motivation has a positive effect on interest in joining PPAk on Udayana University Students.*

Student interest in participating in the PPAk program can not only be influenced by motivation, but also the cost of education. Mulyadi (2015: 8) states that costs are the sacrifice of economic resources, measured in units of money, that have occurred or are likely to occur for a particular purpose. The costs required to carry out PPAk activities are high compared to tuition fees per semester. This certainly makes PPAk participants have to have sufficient funds to run the study program, bearing in mind that professional learning does not have scholarships to ease the burden on participants.

Widyastuti (2014), Kurniawan (2017) states that the cost of education has a significant positive effect on interest in attending PPAk. The results of research conducted by Aryani and Erawati (2016), Jamilah and Isnani (2017), and Tella (2007), Berlinasari and Erawati (2017), obtained the result that the cost of education had a negative effect on student interest in attending education. While the results of the research Dewi and Sari (2018) obtained the results that the cost of education had no effect on the interest of accounting students following the Accounting Professional Education. Thus, it can be said that without the support of educational costs, the education process will be difficult to continue. However, the tuition fees which tend to be expensive can certainly be one of the obstacles for students' interest in continuing their education to PPAk. This can be interpreted that the more affordable the cost of education offered by the university will further increase interest in participating in the PPAk. Even though the costs are expensive but in accordance with the quality of education produced, the alumni will also be increasingly interested in attending PPAk. This means that normatively the perception of educational costs determines the rise in interest of alumni to continue their studies into the accounting profession education. Based on the results of research and theory, the following hypotheses can be formulated:

**H<sub>4</sub>:** *The cost of education has a positive effect on interest in participating in PPAk on Udayana University Students.*

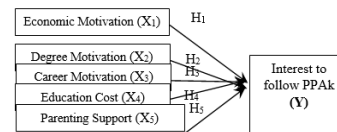
The role of parents in providing support is also one of the important factors that can influence students' interest in continuing their studies to the accounting profession education. According to Hasbullah, (2014) parents are the first and foremost people responsible for the survival and education of their children. The results of Halim et al. (2018), Sulistyawati et al. (2017), and Topor et al. (2010) obtained the results that parental support had a positive and significant effect on student decisions. Parents have a great impact on their children's choices in terms of education and the type of work chosen, where information or direction from parents will cause perception and motivation to take action in accordance with what has been obtained from parents and will be adjusted to the expectations of children and people parents (Tyoristi, 2015). Parental support can be defined as a form or form of affection in the form of encouragement given to their children by giving attention, especially regarding considerations to continue their studies into the accounting profession education. Based on the results of research and theory, the following hypotheses can be formulated:

**H<sub>5</sub>:** *Parental support has a positive effect on interest in joining-*

*PPAk on Udayana University Students.*

**II. RESEARCH METHOD**

This research uses a quantitative approach in the form of associative. The subjects of this study were active students in the Udayana University Accounting study program who were taking semester 7 and above. The reason for selecting respondents was because the object of the study was focused on students who were about to graduate and could choose to participate in the PPAk program. The following figure presents the research design.



**Images 1. Research Design**

*Figure 1. Research Design*

The independent variables in this study were economic motivation (X1), degree motivation (X2), career motivation (X3) Cost (X4) and Parental Support (X5). While the dependent variable in this study was the interest in participating in PPAk at Udayana University (Y). The population in this study were all accounting students at the Faculty of Economics and Business, Udayana University class of 2015. The sample collection method used was the purposive sampling method. In determining the number of samples the researcher used the Slovin formula, that is:

$$n = \frac{N}{(1 + Ne^2)} \dots\dots\dots(1)$$

Explanation:  
 n = number of sample members  
 N = number of population members  
 e = critical value (accuracy limit of 0.05)

Based on the calculation results in the Slovin formula, a total sample of 67 active students was obtained in the accounting class of 2015.

$$n = \frac{265}{(1 + 265 (0,05)^2)}$$

$$n = 67,25 \text{ rounded to } 67$$

Data collection techniques used in this study were questionnaires. The type of data used in this study is quantitative data in the form of answers to questionnaire statements that have been quantified. While the source of the data used in this study is primary data in the form of the results of questionnaires from respondents about the intended variable. Secondary data in this study are data about the development of the number of PPAk students in the Faculty of Economics and Business, Udayana University in 2013-2017 and data on active students in the 2015 accounting study program.

The data analysis technique used in this study is multiple linear regression analysis. The formula used according to Sugiyono (2014: 62) with the following formula

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e \dots(2)$$

Explanation:  
 Y = Student's interest in taking a master's degree in accounting  
 α = A constant  
 β<sub>1</sub> = Economic motivation regression coefficient  
 β<sub>2</sub> = Regression coefficient of degree motivation  
 β<sub>3</sub> = Career motivation regression coefficient  
 β<sub>4</sub> = Education cost regression coefficient  
 X<sub>1</sub> = Economic Motivation  
 X<sub>2</sub> = Degree Motivation  
 X<sub>3</sub> = Career Motivation  
 X<sub>4</sub> = Education Cost  
 X<sub>5</sub> = Parental Support  
 e = Error term.

Before testing the hypothesis, the data is first tested for classical assumptions. This is done to avoid the estimation of bias given that not all data can be applied regression. Testing classic assumptions include normality test, multicollinearity test and heteroscedasticity test.

**III. RESULTS AND DISCUSSION**

Characteristics of respondents include the age and gender of the respondent. A summary of the characteristics of respondents can be seen in Table 1.

**Table 1**  
*Characteristics of Accounting Students*

No	Characteristics	Classification	Number of Respondents (people)	Percentage of Respondents (%)
1	Age	19-20 Year	14	20,89
		21-22 Year	30	44,77
		23-24 Year	23	34,34
<b>Total</b>			<b>67</b>	<b>100</b>
2	Gender	male	29	43,28
		female	38	56,72
<b>Total</b>			<b>67</b>	<b>100</b>

Source: *Data processed, 2019*

Table 1 shows the active students of the Accounting Force study program in 2015 at the Faculty of Economics, University and Business Udayana Denpasar who became respondents in this study were more female students with a total of 38 people or 56.72 percent, while male students with a total of 29 people or equal to 43.28 percent. When viewed in terms of age, respondents aged 19 to 20 years were 14 people or 20.89 percent, respondents aged 21 to 22 years were 30 people or 44.77 percent, and respondents aged 23 to 24 years were 23 people or 34.34 percent. This shows that the active students of the Accounting Batch 2015 study program who participated in

filling out this questionnaire were the majority aged 21-22 years.

Hypothesis testing is done by multiple linear regression analysis shown in Table 2.

**Table 2**  
Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	.775	.317			2.442	.018
Economic Motivation	.211	.060	.295		3.519	.001
Degree Motivation	.088	.066	.131		1.338	.186
Career Motivation	.176	.070	.232		2.527	.014
Education Cost	.201	.066	.261		3.064	.003
Parental support	.193	.072	.264		2.675	.010

Source: Primary data processing results, 2019

Based on the results of the multiple linear regression analysis as presented in Table 7, the following regression equations can be made.

$$Y = 0,775 + 0,211 X_1 + 0,088 X_2 + 0,176 X_3 + 0,201X_4 + 0,193 X_5$$

Equation 1. Regression Equation

The constant value ( $\alpha$ ) of 0.775 means that if economic motivation ( $X_1$ ), degree motivation ( $X_2$ ), career motivation ( $X_3$ ), education costs ( $X_4$ ) and parental support ( $X_5$ ) are constant or 0, then the interest of students following the accounting profession education is 0.775 units.

**Table 3**  
Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,827 <sup>a</sup>	0,684	0,658	0,25862

Source: Primary data processing results, 2019

The test results give results in which the adjusted R2 is obtained (adjusted coefficient of determination) is 0.658. This means that variations in student interest in attending the accounting profession education at Udayana University can be significantly influenced by economic motivation variables ( $X_1$ ), degree motivation ( $X_2$ ), career motivation ( $X_3$ ), tuition fees ( $X_4$ ) and parental support ( $X_5$ ) by 65, 8 percent while the remaining 34.2 percent is explained by other factors not explained in the research model.

The feasibility test of the regression model aims to find out whether all the independent variables identified (economic motivation, degree motivation, career motivation, education costs and parental support) are used to predict students' interest in taking Accounting Professional Education (PPAk). This test is often also called the F test which can be seen in Table 4.

**Table 4**  
Test Results F

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	8,820	5	1,764	26,375	0,000 <sup>a</sup>
Residual	4,080	61	0,067		
Total	12,900	66			

Source: Primary data processing results, 2019

The results of the F test (Ftest) showed that the calculated F value of 26.375 with a significance value of P value 0,000 that was smaller than  $\alpha = 0.05$ , this meant that the model used in this study was feasible. These results give the meaning that all independent variables namely economic motivation ( $X_1$ ), degree motivation ( $X_2$ ), career motivation ( $X_3$ ), education costs ( $X_4$ ) and parental support ( $X_5$ ) accurately predict or explain the phenomena of student interest in taking the Accounting Professional Education (PPAk). In other words, simultaneous economic motivation ( $X_1$ ), degree motivation ( $X_2$ ), career motivation ( $X_3$ ), education costs ( $X_4$ ) and parental support ( $X_5$ ) have a significant effect on student interest in taking Accounting Professional Education (PPAk).

The results of the analysis show that economic motivation has a positive and significant effect on student interest in taking the Accounting Professional Education (PPAk). This means that the higher the motivation of students to improve their economic abilities will affect the increasing interest of students to attend the Accounting Professional Education (PPAk) at the Faculty of Economics and Business, Udayana University, Denpasar. And vice versa, the lower the motivation of students to improve their economic abilities will affect the reduced interest of students attending Accounting Professional Education (PPAk) at the Faculty of Economics and Business, Udayana University, Denpasar.

These results indicate that the values contained in economic motivation can be perceived well and have a real impact on students' interest in taking the Accounting Professional Education (PPAk). Economic motivation as measured by indicators: salary value, work facilities, value of benefits, value of incentives and financial funds proved to be able to increase student interest in taking the Accounting Professional Education (PPAk) at the Faculty of Economics and Business, Udayana University, Denpasar.

This research is in accordance with McClelland's theory which states that every individual has a need for power including financial power. Economic motivation is an impetus that arises from within a person to improve his personal abilities in order to achieve the financial rewards he wants. In general, financial awards consist of direct and indirect awards. Direct awards include payments originating from basic wages or basic salaries, overtime pay, or profit sharing obtained by the company, while indirect awards include insurance, benefits, or pension programs.

The results of this study support the results of the study by Dyastari and Yadnyana (2014) which show that economic motivation has a positive effect on students' interest in participating in PPAk. These results are consistent with the results of research by Aryani and Erawati (2016), which states that economic motivation has a positive effect on the interest of accounting students following the Accounting Professional Education. Based on the discussion, it can be concluded that students consider that PPAk as someone's legitimacy to hold an accountant's degree which is the initial door to start a career with the opportunity to earn a bigger income. The results of this study are also in accordance with the findings of Berlinasari and Erawati (2017), as well as Permana and Suartana (2018), who found that economic motivation has a positive effect on student interest in taking the Accounting Professional Education. This shows that the higher the economic motivation a person has, the interest will arise from students taking part in the Accounting Professional Education. This is due to students being encouraged to seek financial or economic rewards because of the rewards in the form of material.

The results of the analysis show that degree motivation does not significantly influence student interest in taking Accounting

Professional Education (PPAk). This means that the degree of motivation of degree in accounting students of class of 2015 is not able to influence the interests of students to continue the education of the accounting profession at the Faculty of Economics and Business, Udayana University. This indicates that Accounting students in 2015 are more likely to have economic motivation and career motivation to continue their education in the accounting profession. This is consistent with McClelland's needs theory which shows that each individual can be motivated by power, both financial power and career power. Economic motivation and career motivation are the main factors that encourage a person to improve his personal abilities in order to achieve the financial rewards he wants and achieve his desired career. The results of this study support the research of Yanti et al. (2018) who obtained the result that degree motivation did not significantly influence interest in attending professional education.

The analysis shows that career motivation has a positive and significant effect on students' interest in taking part in Accounting Professional Education (PPAk). This means that the higher the motivation of students to improve their careers, the interest of students to take part in Accounting Professional Education (PPAk) will increase. Vice versa, the lower the motivation of students to improve their careers, the lower the interest of students to attend the Accounting Professional Education (PPAk).

These results indicate that the values contained in career motivation can be perceived well and have a real impact on students' interest in taking the Accounting Professional Education (PPAk). A career motivation is measured based on indicators: the possibility of promotion of position, ease of finding work, being able to complete work, professional treatment and improvement of work performance proven to be able to increase student interest in taking Accounting Professional Education (PPAk) at the Faculty of Economics and Business, Udayana University, Denpasar.

This research is in accordance with McClelland's theory of needs which states that one of the levels of human needs is the need for power. Employees who have a higher level of accountant education need less time to be promoted as managers. Accounting Professional (PPAk) is one of the stages of education that can motivate career advancement. So, Accounting Professional Education (PPAk) can be one of the factors that motivates career advancement. Someone will be motivated to improve his career because he assumes that a higher career will be able to improve socioeconomic status and achieve self satisfaction.

The results of this study support the research findings of Aryani and Erawati (2016) which state that career motivation has a positive effect on students' interest in taking PPAk. This shows that the higher the career motivation of a person, the interest will arise from students taking part in the Accounting Professional Education. The results of this study also support research findings by Yuskar (2016), Berlinasari and Erawati (2017), Dewi and Sari (2018), and Permana and Suartana (2018), who obtain the results that career motivation has a positive effect on student interest in finding the results that motivation career has a positive effect on the interest of accounting students following the Accounting Professional Education. This shows that the stronger the motivation, the higher the interest of accounting students following the Accounting Professional Education. The majority of accounting students see PPAk as an educational tool to improve their careers. This is supported by the theory put forward by Abraham Maslow at one point of the 5 hierarchies that have been disclosed, namely the need for rewards (Esteem needs), namely

the need for rewards for achievements that have been achieved, the need for respect and recognition of the abilities and expertise possessed, and the need for status and position.

The analysis shows that the perception of the cost of education has a positive and significant effect on the interest of students in taking the Accounting Professional Education (PPAk). This means that the more affordable the cost of education offered by the university will further increase interest in participating in PPAk. Even though the cost is expensive but in accordance with the quality of education produced, accounting students in the class of 2015 will also be increasingly interested in taking PPAk.

These results indicate that the values contained in the cost of education can be perceived well and have a real impact on students' interest in taking the Accounting Professional Education (PPAk). Education costs measured by indicators: registration fees, tuition fees, book purchase fees, administrative costs in accordance with the quality and expenses associated with lecturing have proven to be able to increase student interest in accounting Professional Education (PPAk) at the Faculty of Economics and Business, Udayana University, Denpasar.

The results of this study support the findings of the study of Widayastuti (2014) who found that the cost of education had a positive effect on interest in participating in PPAk. The results of this study are also in line with the results of Kurniawan's research (2017) which states that the cost of education has a significant positive effect on students participating in PPAk. This can be interpreted that the cost of affordable education can increase student interest in continuing education at PPAk. This means that normatively the perception of the cost of education determines the rising interest of students to continue their studies into the accounting profession education.

The analysis shows that parental support has a positive and significant effect on students' interest in taking part in Accounting Professional Education (PPAk). This means that the higher the support given by parents to their children to continue the education of the accounting profession, it will affect the increasing interest of students to take part in Accounting Professional Education (PPAk) at the Faculty of Economics and Business, Udayana University, Denpasar. And vice versa, the lower the support provided by parents will affect the reduced interest of students attending Accounting Professional Education (PPAk) at the Faculty of Economics and Business, Udayana University, Denpasar.

These results indicate that the values contained in parental support are able to be perceived properly and have a real impact on students' interest in taking the Accounting Professional Education (PPAk). Parental support measured by indicators: the role of parents, financial support and moral support has been proven to be able to increase students' interest in taking the Accounting Professional Education (PPAk) at the Faculty of Economics and Business, Udayana University, Denpasar.

The results of this study support the results of research Sulistyawati et al. (2017) obtained the results that parental support had a positive and significant effect on student decisions. Parents have a large impact on their children's choices in terms of education and the type of work chosen, where information or direction from parents will cause perception and motivation to take action in accordance with what has been obtained from parents and will be adjusted to the expectations of children and people old. The results of this study also support the research findings of Tyoristi (2015) and Hasbullah (2014) who found that people's support had a positive and significant influence on students' interest in continuing education, namely the role of parents in providing

support was one of the important factors that could influence students' interest in continuing their studies to the accounting profession education. This means that the form or form of parental love in the form of encouragement given to their children by giving attention, especially regarding considerations to continue their studies to the accounting profession education, will be able to increase the interest of students following the advanced accounting profession education.

#### IV. CONCLUSIONS

Based on the results of the study it can be concluded that the interest of students following the Accounting Professional Education (PPAK) is influenced by economic motivation, career motivation, education costs, and parental support. Among the five factors, the perception of the cost of education is the most influential factor to increase student interest in taking the Accounting Professional Education (PPAK). Students who want to have good jobs must surely be supported by adequate levels of education. However, many students cannot attend further education and this is due to the very expensive tuition fees. After the perception about the cost of education, career motivation became the second determining factor that most influenced students' interest in continuing their Accounting Professional Education (PPAK) education at Udayana University. Then followed by economic motivation and support from parents. Degree motivation becomes the last factor that influences students' interest in taking Accounting Professional Education (PPAK) at Udayana University. This is because based on the results of the analysis show that degree motivation does not significantly affect students' interest in taking Accounting Professional Education (PPAK). Higher education should always socialize about the accounting profession and accounting profession (PPAK) to students from an early age. Higher education needs to explain more deeply the importance of accounting education in terms of quality improvement, career advancement and economic capacity improvement so that later the results they get from attending Accounting Professional Education (PPAK) can be in accordance with their initial expectations and motivations.

#### V. RECOMMENDATIONS

Further research is suggested to expand the sample so that the results can be generalized for example using respondents of all accounting students in Bali. It can also provide information to students outside Udayana University about the Professional Accounting program (PPAK) at the Faculty of Economics and Business, Udayana University, Denpasar.

#### ABOUT THE RESEARCHERS

All the authors are affiliated with the Economic and Business Faculty of Udayana University, Bali, Indonesia. I Gusti Ayu Made Asri Dwijanti Putri and Ayu Aryista Dewi are with the lecturer at Department of Accounting, and Ni Made Dewi Sukmawati is with the Graduate School.

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